

# **Completing the Financial Report for School Nutrition Programs**

**School Year 2016-17**



Connecticut State Department of Education  
Bureau of Health/Nutrition, Family Services and Adult Education  
25 Industrial Park Road  
Middletown, CT 06457

**Revised November 2016**

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## Completing the Financial Report for School Nutrition Programs

Connecticut State Department of Education • Revised November 2016

[www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/financialrep.pdf](http://www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/financialrep.pdf)

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- (1) mail: U.S. Department of Agriculture  
Office of the Assistant Secretary for Civil Rights  
1400 Independence Avenue, SW  
Washington, D.C. 20250-9410;*
- (2) fax: (202) 690-7442; or*
- (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).*

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## OVERVIEW

This guide applies only to sponsors of the National School Lunch Program (NSLP) (including the Afterschool Snack Program (ASP)), School Breakfast Program (SBP), and Special Milk Program (SMP). The U.S. Department of Agriculture (USDA) regulations require the Connecticut State Department of Education (CSDE) to review the net cash resources of Child Nutrition Programs to confirm nonprofit status. To ensure that program income and expenditures fall within the allowable three months operating costs, all sponsors (including residential child care institutions) must provide their program income and expenditures for school year 2015-16 (July 1, 2015 through June 30, 2016).

The financial report must be submitted to the CSDE by **November 30, 2016**, using the CSDE's [Online Application and Claiming System for Child Nutrition Programs](#) (CNP System). This online financial report replaces the CSDE's *Annual Revenue and Cost Expenditure Report*.


For questions regarding this information, please contact the school nutrition programs staff in the CSDE's Bureau of Health/Nutrition, Family Services and Adult Education.

CSDE School Nutrition Programs Staff	
County	Consultant
<ul style="list-style-type: none"> <li>Fairfield County (Includes Region 9)</li> <li>Litchfield County (Includes Regions 1, 6, 7, 12 and 14)</li> </ul>	Fionnuala Brown <a href="mailto:fionnuala.brown@ct.gov">fionnuala.brown@ct.gov</a> 860-807-2129
<ul style="list-style-type: none"> <li>Hartford County (Includes Region 10)</li> </ul>	Teri Dandeneau <a href="mailto:teri.dandeneau@ct.gov">teri.dandeneau@ct.gov</a> 860-807-2079
<ul style="list-style-type: none"> <li>Middlesex County (Includes Regions 4, 13 and 17)</li> <li>Tolland County (Includes Regions 8 and 19)</li> <li>Windham County (Includes Region 11)</li> </ul>	Susan Alston <a href="mailto:susan.alston@ct.gov">susan.alston@ct.gov</a> 860-807-2081
<ul style="list-style-type: none"> <li>New Haven County (Includes Regions 5, 15 and 16)</li> </ul>	Jackie Schipke <a href="mailto:jackie.schipke@ct.gov">jackie.schipke@ct.gov</a> 860-807-2123
<ul style="list-style-type: none"> <li>New London County</li> </ul>	Kelly Mero <a href="mailto:kelly.mero@ct.gov">kelly.mero@ct.gov</a> 860-807-2073
Connecticut State Department of Education Bureau of Health/Nutrition, Family Services and Adult Education 25 Industrial Park Road, Middletown, CT 06457	

For more information, visit the CSDE's [School Nutrition Programs](#) Web page.

## STEPS

1. Gather all of the financial data needed to complete the financial form. Step 8 shows a screen shot of the form. **Note:** You will have **one** opportunity to enter the data.
2. Access the CSDE's Online Application and Claiming System for Child Nutrition Programs (**CNP System**) at <https://ct.cnpus.com/prod/Splash.aspx>.



The screenshot shows the login page for the Connecticut State Department of Education's Child Nutrition Programs Online System. The page has a blue header with the word "Connecticut" in white. Below the header, there are three cartoon pizza slices. The main content area is divided into two columns. The left column contains a login form for returning users with fields for "User ID:" and "Password:", a "Forgot Your Password?" link, and a green "Log On" button. Below the login form is a "Links" section with a list of links: "State Department of Education", "CACFP Resources", and "SNP Resources". The right column contains the text "Connecticut State Department of Education Child Nutrition Programs Online System", the date "Updated October 3, 2016", and information for "School Nutrition (NSLP) Sponsors" and "Child and Adult Care Food Program (CACFP) Sponsors". A red note states: "NOTE: The 60-day deadline for August 2016 claims is October 31, 2016 (postmarked)." Below the note is a statement: "This institution is an Equal Opportunity Provider/Affirmative Action/Equal Opportunity Employer." At the bottom of the page, there is a copyright notice: "Copyright © 2016 Colyar Technology Solutions".

Returning Users: Log On

User ID:

Password:

[Forgot Your Password?](#)

**Log On**

**Links**

- [State Department of Education](#)
- [CACFP Resources](#)
- [SNP Resources](#)

**Connecticut State Department of Education**  
**Child Nutrition Programs Online System**


**Updated October 3, 2016**

**School Nutrition (NSLP) Sponsors:** For assistance with the CNP System, contact the CNP System Help Desk at [ColyarHelp.SDE@ct.gov](mailto:ColyarHelp.SDE@ct.gov) or 860-713-6681, Monday through Friday from 8:00 a.m. - 4:00 p.m.

**Child and Adult Care Food Program (CACFP) Sponsors:** Contact CSDE staff for assistance.

**NOTE: The 60-day deadline for August 2016 claims is October 31, 2016 (postmarked).**

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3. Log in with your **User ID** and **Password**.

4. Click on **School Nutrition Programs**.



5. Click on **Applications**.



# FINANCIAL REPORT

6. Click on **Financial Report**.

**School Nutrition Programs Connecticut**

Applications | Claims | Compliance | Reports | Security | Search | Programs | Year | Help | Log Out

Applications > School Year: 2016 - 2017

Item	Description
Sponsor Manager	SNP Sponsor's Profile, Site and Hold Information
Application Packet	Applications Forms (Sponsor and Site)
Verification Report	Mandatory Annual Verification Report
Verification Summary	Mandatory Annual Verification Report (FNS-742) Summary
Food Safety Inspections	Number of Food Safety Inspections by Site
Food Safety Inspections Summary	Number of Food Safety Inspections by Site Summary
FFVP Grant Overview	Fresh Fruit and Vegetable Program Grant Information by Site Overview
FFVP Grant Allocations	Fresh Fruit and Vegetable Program Grant Allocations
FFVP Invitations and Approvals	Fresh Fruit and Vegetable Program Invitations and Approvals
<b>Financial Report</b>	School Food Annual Revenues and Expenditures Report
Financial Report Summary	School Food Annual Revenues and Expenditures Report Summary
Site Enrollment	Site Enrollment and Eligibility
Community Eligibility Provision	Enrollment and Eligibility for Community Eligibility Provision
Download Forms	Forms Available for Downloading

7. Click **Add**. **Note: Do not click Add** until all financial data is available to enter.

**School Nutrition Programs Connecticut**

Applications | Claims | Compliance | Reports | Security | Search | Programs | Year | Help | Log Out

Applications > Financial Report Year List > School Year: 2016 - 2017

**SNP Financial Report List**

Status: Active  
**Board of Education**  
 DBA:  
 Public Schools  
 Type of Agency: Educational Institution  
 Type of SNP Organization: Public

Actions	Version	School Year	Reporting Period	Received Date	Status
<b>Add</b>		2016-2017	Jul 2015 - Jun 2016		Not on File
View   Admin	Original	2015-2016	Jul 2014 - Jun 2015	4/27/2016	Approved

< Back



8. Enter the appropriate amount into each field. For information on each category, see **“Category Description for Revenues and Expenditures”** on pages 9-10. When complete, check the **certification box** at the bottom of the page.

VIEW | MODIFY | DELETE | INTERNAL USE ONLY

**SNP Financial Form Details  
for July 1, 2016 - June 30, 2017**

Status: Active  
**Board of Education**  
 DBA:  
 Type of Agency: Educational Institution  
 Type of SNP Organization: Public

**REVENUES AND EXPENDITURES**

1. Revenue for Reporting Period	
a. Cash From Daily Sales	\$ <input type="text"/>
b. Other Local Revenue	\$ <input type="text"/>
c. BOE Subsidies to Food Services Dept.	\$ <input type="text"/>
d. Total Revenue	\$0.00
2. Expenditure for Reporting Period	
a. Purchased Food Used	\$ <input type="text"/>
b. Direct Labor	\$ <input type="text"/>
c. Employee Benefits	\$ <input type="text"/>
d. Purchased Services	\$ <input type="text"/>
e. Equipment Purchase	\$ <input type="text"/>
f. Supplies / Miscellaneous	\$ <input type="text"/>
g. BOE Subsidies	\$ <input type="text"/>
h. Total Costs	\$0.00
3. Computed Operating Position	
a. Ending Cash Balance	\$ <input type="text"/>
b. Accounts Receivable	\$ <input type="text"/>
c. Value of Inventories on Hand	\$ <input type="text"/>
d. Total 3A + 3B + 3C	\$0.00
e. Minus Accounts Payable	\$ <input type="text"/>
f. Computed Operating Position (3D-3E)	\$0.00
g. Number of Operating Months	<input type="text"/>
h. Three Month Average Operating Cost (2H/3G)*3	\$0.00
i. Excess Balance (3F-3H)	\$0.00

☐ I certify that the information supplied above is correct to the best of my knowledge, that records are available to support this report. I understand that this information is being given in connection with the receipt of federal funds and that deliberate misrepresentation may subject the applicant to prosecution under applicable state and federal statutes.

## FINANCIAL REPORT

9. After entering all data, click **SAVE** at the bottom of the page. This prompts the form to complete the calculations and the designated fields will populate automatically.

**Corrective Action Plan Attachments**

Sponsors are required to submit a Corrective Action Plan in the event that the Sponsor exceeds the maximum allowable foodservice operating balance.

A maximum of three (3) months operating balance is allowable in the National School Lunch Program. The balance can exceed the limit if future planned expenditures for equipment, supplies, or program expansions exist; however, a proposal to expend those funds must be submitted to the state agency.

Actions	Notes	Version	Uploaded By
<a href="#">Add an attachment</a>			

**Internal Use Only**

Reviewed Date:

Received Date:

Status: Pending Approval

Corrective Action Plan (CAP) for Excess Cash Approved? ☐ Yes ☐ No

Internal Comments:

Comment(s) to Sponsor:

Created By: FBrown on: 10/24/2016 10:33:23 AM Modified By: FBrown on: 10/24/2016 10:33:25 AM

Save

Cancel



**Note:** If a positive amount appears in field 3i (Excess Balance), an **error message** will appear because the sponsor exceeds the allowable three months operating cost. A corrective action plan is required.

Click **Edit** and review the error message.

**School Nutrition Programs** **Connecticut**

Applications | Claims | Compliance | Reports | Security | Search Programs | Year | Help | Log Out

Applications > Financial Report Year List > Financial Report > School Year: 2016 - 2017

**SNP Financial Form Details  
for July 1, 2016 - June 30, 2017**

Status: Active  
**Board of Education**  
 DBA:  
 Type of Agency: Educational Institution  
 Type of SNP Organization: Public

**The Financial Form has been saved with errors.**

Information entered is either incomplete or is not in compliance with the Connecticut State Department of Education Child Nutrition Programs rules and regulations. All errors listed on the form must be corrected before the Financial Form can be processed.  
 You may correct the errors now by clicking '< Edit' or you may return to the Financial Form later.

< Edit
Finish

Code	Error Description
18711	Corrective Action Plan must be attached if an Excess Balance exists.

If assistance is required with errors that are **not** Code 18711, contact your **school nutrition programs county consultant**.

## FINANCIAL REPORT

If the error message indicates an excess balance exists, click **Add an Attachment** to upload your specific corrective action plan.

### Corrective Action Plan Attachments

Sponsors are required to submit a Corrective Action Plan in the event that the Sponsor exceeds the maximum allowable foodservice operating balance.

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Actions	Notes	Version	Uploaded By
Add an attachment			

### Internal Use Only

Reviewed Date:

Received Date:

Status: Pending Approval

Corrective Action Plan (CAP)  
for Excess Cash Approved? ☐ Yes ☐ No

Internal Comments:

Comment(s) to Sponsor:

Created By: FBrown on: 10/24/2016 10:33:23 AM Modified By: FBrown on: 10/24/2016 10:33:25 AM

Save

Cancel

VIEW | **MODIFY** | DELETE | INTERNAL USE ONLY

## CATEGORY DESCRIPTIONS FOR REVENUES AND EXPENDITURES (STEP 7)

### 1. Revenue for Reporting Period

- a. **Cash from Daily Sales:** Includes the total amount of money that cashiers receive for paying students, adult meals, and a la carte sales (foods and beverages sold separately from reimbursable meals).
- b. **Other Local Revenue:** Cash received from catering and other local sources such as interest income on bank accounts. Do **not** include state matching funds and federal reimbursements.
- c. **BOE Subsidies:** Money that the board of education provides to subsidize the school food service program, such as the food service director's salary, health benefits, and equipment purchases. This also includes any in-kind services (services provided by the BOE but not charged to the school food service account), such as maintenance, electricity, gas, and telephone.
- d. **Total Revenue:** The CNP System calculates this amount automatically (a + b + c).

### 2. Expenditures for Reporting Period

- a. **Purchased Food Used:** The total cost of all foods and beverages used, including government commodities at the storage and processing rate.
- b. **Direct Labor:** Include all food service employee salaries such as food service director, secretary, managers, cooks, general workers, cashiers, truck drivers, and any other food service employees.
- c. **Employee Benefits:** Includes all fringe benefits such as FICA, workers' compensation, health insurance, sick leave, uniforms, and physicals.
- d. **Purchased Services:** Includes all purchased services such as food service management fees, armored services, and exterminators.
- e. **Equipment Purchased:** Includes all equipment purchases including capital purchases and smaller items intended for long term use such as tables and chairs.
- f. **Supplies/Miscellaneous:** The total cost of all supplies used, such as paper, cleaning, expendable equipment under \$500, and delivery charges for government commodities.
- g. **BOE Subsidies:** Include the cost of BOE subsidies to reflect the cost of operating your program. This figure should equal the BOE subsidy amount listed in 1c of section 1, "Revenue for Reporting Period." **Note:** Do **not** include this figure in other expense areas.
- h. **Total Costs:** The CNP System calculates this amount automatically (a + b + c + d + e + f + g).

### 3. Computed Operating Position

- a. **Ending Cash Balance:** The cash balance in the bank as of **June 30, 2016**, including checking, savings (all forms), petty cash, and posted interest.
- b. **Accounts Receivable:** Includes all payments due, such as federal reimbursements and money owed from students and adults.
- c. **Value of Inventories on Hand:** Ending inventory as of **June 30, 2016**, of purchased food, government commodities (at the storage and processing rate), and supplies.
- d. **Total 3A + 3B + 3C:** The CNP System calculates this amount automatically ( $a + b + c$ ).
- e. **Accounts Payable:** Any unpaid bills after June 30, 2016.
- f. **Computed Operating Position (3D-3E):** The CNP System calculates this amount automatically.
- g. **Number of Operating Months:** Record the number of months the Child Nutrition Program operated. Partial months count as a month. Include summer months if the sponsor is operating the seamless summer option (SSO) of the NSLP, an extended school year, or an official required academic summer school program.
- h. **Three Month Average Operating Cost (2H/3G\*3):** The CNP System calculates this amount automatically.
- i. **Excess Balance (3F-3H):** This amount calculates automatically. **Note:** If an amount appears in this field, the sponsor exceeds the allowable three months operating cost and a corrective action plan is required. Click **Add an Attachment** to upload your specific corrective action plan.



